

**Exhibit 2**

**Blackline**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

Chapter 11

JOANN INC., *et al.*,<sup>1</sup>Case No. 25-10068 (~~—~~CTG)

Debtors.

(Jointly Administered-  
~~Requested~~)Re: Docket ~~No~~Nos. ~~—~~13, 125

**FINAL ORDER (I) AUTHORIZING  
THE DEBTORS TO (A) MAINTAIN INSURANCE, SURETY  
COVERAGE, AND LETTERS OF CREDIT ENTERED INTO  
PREPETITION AND SATISFY PREPETITION OBLIGATIONS RELATED  
THERE TO, (B) RENEW, AMEND, SUPPLEMENT, EXTEND, OR PURCHASE  
INSURANCE POLICIES, SURETY BONDS, AND LETTERS OF CREDIT, AND  
(C) CONTINUE TO PAY BROKER FEES, AND (II) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for the entry of a final order (this “Final Order”), (a) authorizing, but not directing, the Debtors to (i) maintain coverage under the Insurance Policies, Surety Bonds, and Letters of Credit and pay any related obligations with respect thereto, (ii) renew, amend, supplement, extend, or purchase insurance, surety coverage, and letters of credit in the ordinary course of business and consistent with prepetition practice, and (iii) continue to pay certain broker fees, and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the United States District Court for the

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: JOANN Inc. (5540); Needle Holdings LLC (3814); Jo-Ann Stores, LLC (0629); Creative Tech Solutions LLC (6734); Creativebug, LLC (3208); WeaveUp, Inc. (5633); JAS Aviation, LLC (9570); joann.com, LLC (1594); JOANN Ditto Holdings Inc. (9652); Dittopatterns LLC (0452); JOANN Holdings 1, LLC (9030); JOANN Holdings 2, LLC (6408); and Jo-Ann Stores Support Center, Inc. (5027). The Debtors’ mailing address is 5555 Darrow Road, Hudson, Ohio 44236.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

District of Delaware having jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to the Court under 28 U.S.C. § 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate ~~under the circumstances~~ and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein, if any, at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on a final basis as set forth herein.
2. The Debtors shall serve a copy of this Final Order on each Insurance Carrier and Broker listed in Exhibit C attached to the Motion within two (2) business days after entry of this Final Order.
3. The Debtors are authorized, but not directed, to: (a) continue and maintain the Insurance Policies, Surety Bonds, and Letters of Credit<sub>2</sub> and pay any related prepetition or postpetition amounts or obligations in the ordinary course of business and consistent with

prepetition practice, including any amounts or obligations that may be owed to the Broker or Claims Administrator ~~and~~; (b) renew, amend, modify, supplement, extend, cancel, replace, execute, or purchase insurance policies, surety coverage, ~~and~~ letters of credit, or general agreements of indemnity with any surety (each, an “Indemnity Agreement”), each in the ordinary course of business and consistent with prepetition practice; and (c) continue to perform under any Indemnity Agreement (including, for the avoidance of doubt, any addendums or riders entered into by and between the Debtors and Liberty Mutual Insurance Company (“LMI”)), as well as any other agreements, collateral agreements, addendums, or riders, executed by the Debtors in favor of LMI prior to the Petition Date, including providing collateral security, in each case, to the extent that the Debtors determine that such action is in the best interest of their estates; *provided* that the Debtors shall provide notice of any such modifications to, or cancellation of, their existing insurance ~~coverage~~ or surety bonds to the U.S. Trustee ~~and any official committee appointed in the chapter 11 cases within fourteen (14) days of~~, the Official Committee of Unsecured Creditors, counsel to the Prepetition ABL Agent, and counsel to the Prepetition FILO Agent prior to the effective date of such modification or cancellation.

4. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors’ designation of any particular check or electronic payment request as approved by this Final Order.

5. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief (including any payment made in accordance with this Final Order),

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nothing in this Final Order is intended as or shall be construed or deemed to be: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Final Order or the Motion or any order granting the relief requested by the Motion; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of the Debtors' or any other party in interest's claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as to the validity, priority, or amount of any particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

6. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Final Order.

7. Notwithstanding anything to the contrary in this Final Order, any payment made, or authorization contained, hereunder shall be subject to the “Approved Budget” as defined in the orders of the Court approving any use of cash collateral in these chapter 11 cases.

8. Notice of the Motion as provided therein shall be deemed good and sufficient notice of the Motion, and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

9. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final Order are immediately effective and enforceable upon its entry.

10. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Final Order in accordance with the Motion.

11. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

**Exhibit C**  
**Insurance Policies**

Type of Policy	Insurance Carrier	Policy Number	Policy Term	Premium (per annum)
Production Package	Firemans Fund Ins Co	UST023345240	5/11/2024 - 5/11/2025	\$ 8,662.00
General Liability	Liberty Mutual	EB5-641-004362-134	6/1/2024 - 6/1/2025	\$ 457,463.00
Automobile Liability	Liberty Mutual Fire Insurance Co.	AS2-641-004362-124	6/1/2024 - 6/1/2025	\$ 25,000.00
Workers' Compensation & Employer's Liability AOS	Liberty Insurance Corporation	WA5-64D-004362-164	6/1/2024 - 6/1/2025	\$ 687,626.00
Excess Workers' Compensation & Excess Employer's Liability OH	Liberty Mutual	EW2-64N-004362-144	6/1/2024 - 6/1/2025	\$ 196,024.00
Excess Workers' Compensation & Excess Employer's Liability WI	Liberty Mutual	WC5-641-004362-154	6/1/2024 - 6/1/2025	\$ 18,398.00
Umbrella Liability	Continental Casualty Co.	CUE 5094951297	6/1/2024 - 6/1/2025	\$ 153,000.00
Excess Liability	American Guarantee and Liability Company	AXF 5608066-04	6/1/2024 - 6/1/2025	\$ 93,200.00
Excess Liability	Navigators Insurance	CH24AXS899718IV	6/1/2024 - 6/1/2025	\$ 53,325.00
Excess Liability	Liberty Mutual	ECO2559561183	6/1/2024 - 6/1/2025	\$ 53,325.00
Excess Liability	Travelers Property Casualty Company of America	EX3T84036924NF	6/1/2024 - 6/1/2025	\$ 53,275.00
Excess Liability	Endurance Assurance Corporation	FLX30058992500	4/30/2024 - 4/30/2025	\$ 10,000.00
Cyber Liability	Endurance Assurance Corporation	NRV30020485102	6/9/2024 - 6/9/2025	\$ 275,002.00
Cyber Liability	The North River Insurance Company	627-102977-4	6/9/2024 - 6/9/2025	\$ 100,000.00
Cyber Liability	Westfield Specialty Insurance Company	XCO-00013C9-01	6/9/2024 - 6/9/2025	\$ 82,000.00
Foreign Liability Program	The Continental Insurance Company (CNA)	PST 62 338 0118	4/1/2024 - 4/1/2025	\$ 3,350.00
Domestic Property Program	Zurich American Insurance Company	PPR0176890-10	8/1/2024 - 8/1/2025	\$ 1,134,127.00
Domestic Property Program	AXA XL	US00101757PR24A	8/1/2024 - 8/1/2025	\$ 420,000.00
Domestic Property Program	Swiss Re	NAP 2004034 04	8/1/2024 - 8/1/2025	\$ 221,513.00
Domestic Property Program	AIG Specialty Insurance Company	025031035	8/1/2024 - 8/1/2025	\$ 505,700.00
Domestic Property Program	Everest Indemnity Insurance Company	RP8P000021-241	8/1/2024 - 8/1/2025	\$ 266,000.00
Domestic Property Program	Allianz Global Risk US Insurance Company	USP00080124	8/1/2024 - 8/1/2025	\$ 481,854.00
Domestic Property Program	CNA	7092884122	8/1/2024 - 8/1/2025	\$ 350,000.00
Marine Cargo (including War)	Continental Insurance Company	OC212160	8/1/2024 - 8/1/2025	\$ 45,800.00
Directors & Officers Liability	Chubb	J016635374	4/30/2024 - 4/30/2025	\$ 114,172.00
Directors & Officers Liability (1st Excess)	National Union Fire Insurance Company (AIG)	04-880-20-18	4/30/2024 - 4/30/2025	\$ 69,185.00
Directors & Officers Liability (2nd)	SOMPO	ADL30058996900	4/30/2024 - 4/30/2025	\$ 37,000.00
Fiduciary Liability	Chubb	J016635374	4/30/2024 - 4/30/2025	\$ 17,504.00
Fiduciary Liability (1st Excess)	National Union Fire Insurance Company (AIG)	04-880-20-20	4/30/2024 - 4/30/2025	\$ 10,610.00
Crime Insurance	Berkley Insurance Company	BCCR-45001722-30	6/11/2024 - 4/30/2025	\$ 23,092.00
Special Accident	HCC Specialty Insurance Co	U72085722	8/1/2023 - 8/1/2026	\$ 11,028.00
Directors & Officers Liability	Continental Casualty Co. (CNA)	596814485	3/11/2021 - 3/11/2027	\$ 337,500.00
Directors & Officers Liability (1st Excess)	National Union Fire Insurance Company (AIG)	01-602-79-59	3/11/2021 - 3/11/2027	\$ 270,000.00
Directors & Officers Liability (Excess Side-A DIC)	Axis Insurance Company	P-000202616-01	3/11/2021 - 3/11/2027	\$ 66,608.00
Directors & Officers Liability (Excess Side-A DIC)	Endurance	DOX30001896600	3/11/2021 - 3/11/2027	\$ 50,000.00
Directors & Officers Liability	AXA XL	ELU188600-23	6/11/2024 - 6/11/2030	\$ 990,000.00
Directors & Officers Liability (1st Excess)	Sompo	DOX30004691902	6/11/2024 - 6/11/2030	\$ 794,722.00
Directors & Officers Liability (2nd)	Berkley	BPRO8091317	6/11/2024 - 6/11/2030	\$ 555,750.00
Directors & Officers Liability (3rd)	National Union Fire Insurance Company (AIG)	02-840-25-44	6/11/2024 - 6/11/2030	\$ 380,250.00

Type of Policy	Insurance Carrier	Policy Number	Policy Term	Premium (per annum)
Directors & Officers Liability (4th)	Continental Casualty Company (CNA)	652508926	6/11/2024 - 6/11/2030	\$ 234,000.00
Directors & Officers Liability (5th)	Allied World	0312-7766	6/11/2024 - 6/11/2030	\$ 102,960.00
Directors & Officers Liability (6th)	National Union Fire Insurance Company (AIG)	02-834-88-81	6/11/2024 - 6/11/2030	\$ 54,990.00
Directors & Officers Liability (7th)	Liberty Mutual	DONYACQUDB001	6/11/2024 - 6/11/2030	\$ 46,800.00
Fiduciary Liability	Continental Casualty Company (CNA)	596814440	6/11/2024 - 6/11/2030	\$ 67,500.00
Fiduciary Liability	National Union Fire Insurance Company (AIG)	02-834-88-79	6/11/2024 - 6/11/2030	\$ 30,000.00
Group Permanent Life Insurance	Provident Life and Accident Insurance Company	61036	10/1/1982 - Indefinitely	\$ 3,488,859.39



**Exhibit D**  
**Surety Bonds**

Beneficiary Name	Bond Type	Bond Amount	Start Date	End Date	Carrier
Dominion Hope	GP	\$510.00	06/07/2024	06/07/2025	Liberty Mutual Insurance Company
Lake Apopka Natural Gas District	GP	\$1,000.00	09/04/2024	09/04/2025	Liberty Mutual Insurance Company
Tucson Electric Power Company	GP	\$1,160.43	10/04/2024	10/04/2025	Liberty Mutual Insurance Company
Duke Energy Carolinas, Llc	GP	\$1,300.00	10/04/2024	10/04/2025	Liberty Mutual Insurance Company
East Cain Township	LP	\$1,500.00	02/25/2025	02/25/2026	Liberty Mutual Insurance Company
Unitil Me Gas Operations	GP	\$1,757.00	10/08/2024	10/08/2025	Liberty Mutual Insurance Company
Cobb	GP	\$1,800.00	08/30/2024	08/30/2025	Liberty Mutual Insurance Company
Tucson Electric Power Company	GP	\$1,865.19	10/04/2024	10/04/2025	Liberty Mutual Insurance Company
Oklahoma Electric Cooperative	GP	\$1,900.00	07/14/2024	07/14/2025	Liberty Mutual Insurance Company
City Of Morganton	GP	\$2,000.00	10/17/2024	10/17/2025	Liberty Mutual Insurance Company
Rocky Mountain Power	GP	\$2,098.45	05/30/2024	05/30/2025	Liberty Mutual Insurance Company
Withlacoochie River Electric Cooperativ	GP	\$2,150.00	02/19/2025	02/19/2026	Liberty Mutual Insurance Company
Pacific Power	GP	\$2,343.00	12/18/2024	12/18/2025	Liberty Mutual Insurance Company
Pacific Gas & Electric Company	GP	\$2,356.00	11/15/2024	11/15/2025	Liberty Mutual Insurance Company
Duke Energy Carolinas, Llc	GP	\$2,400.00	09/26/2024	09/26/2025	Liberty Mutual Insurance Company
Marshfield Utilities, Wi	GP	\$2,400.00	10/08/2024	10/08/2025	Liberty Mutual Insurance Company
American Electric Power	GP	\$2,465.00	04/11/2024	04/11/2025	Liberty Mutual Insurance Company
City Of Rocky Mount	GP	\$2,500.00	11/02/2024	11/02/2025	Liberty Mutual Insurance Company
Cleco	GP	\$2,582.00	12/19/2024	12/19/2025	Liberty Mutual Insurance Company
Tampa Electric Company	GP	\$2,775.00	07/17/2024	07/17/2025	Liberty Mutual Insurance Company
Alabama Power Company	GP	\$2,775.00	01/19/2025	01/19/2026	Liberty Mutual Insurance Company
Rocky Mountain Power	GP	\$2,794.00	05/30/2024	05/30/2025	Liberty Mutual Insurance Company
Johnson City Power Board	GP	\$2,800.00	11/17/2024	11/17/2025	Liberty Mutual Insurance Company
Unitil Nh Electric Operations	GP	\$2,885.00	10/08/2024	10/08/2025	Liberty Mutual Insurance Company
Entergy Arkansas, Inc.	GP	\$2,894.00	06/13/2024	06/13/2025	Liberty Mutual Insurance Company
Oklahoma Gas And Electric Company	GP	\$2,905.00	02/20/2025	02/20/2026	Liberty Mutual Insurance Company
Unitil	GP	\$2,930.00	09/26/2024	09/26/2025	Liberty Mutual Insurance Company
Unitil Nh Electric Operations	GP	\$2,930.00	10/08/2024	10/08/2025	Liberty Mutual Insurance Company
City Of Peru	GP	\$3,000.00	08/23/2024	08/23/2025	Liberty Mutual Insurance Company
Southwestern Electric Power Company	GP	\$3,200.12	10/25/2024	10/25/2025	Liberty Mutual Insurance Company
Rocky Mountain Power	GP	\$3,206.00	05/30/2024	05/30/2025	Liberty Mutual Insurance Company
Oklahoma Gas And Electric Company	GP	\$3,235.00	06/06/2024	06/06/2025	Liberty Mutual Insurance Company
Duke Energy Carolinas, Llc	GP	\$3,260.00	09/26/2024	09/26/2025	Liberty Mutual Insurance Company
Nyseg	GP	\$3,267.00	01/11/2025	01/11/2026	Liberty Mutual Insurance Company
Duke Energy Carolinas, Llc	GP	\$3,340.00	08/04/2024	08/04/2025	Liberty Mutual Insurance Company
Peco Energy Company	GP	\$3,380.00	12/13/2024	12/13/2025	Liberty Mutual Insurance Company
Virginia Electric & Power Company	GP	\$3,450.00	07/06/2024	07/06/2025	Liberty Mutual Insurance Company
Rocky Mountain Power	GP	\$3,483.00	05/30/2024	05/30/2025	Liberty Mutual Insurance Company
Tucson Electric Power Company	GP	\$3,500.00	06/21/2024	06/21/2025	Liberty Mutual Insurance Company
Kenergy	GP	\$3,509.00	08/12/2024	08/12/2025	Liberty Mutual Insurance Company
Carolina Power & Light Corporation	GP	\$3,562.00	04/11/2024	04/11/2025	Liberty Mutual Insurance Company
Carolina Power & Light Corporation	GP	\$3,666.00	02/11/2025	02/11/2026	Liberty Mutual Insurance Company
Uns Gas, Inc.	GP	\$3,700.00	12/21/2024	12/21/2025	Liberty Mutual Insurance Company
Sce&G Small Commercial Group	GP	\$3,800.00	07/28/2024	07/28/2025	Liberty Mutual Insurance Company
Westar Energy, Inc.	GP	\$3,830.00	10/09/2024	10/09/2025	Liberty Mutual Insurance Company
Tombigbee Electric Power Association	GP	\$4,000.00	05/09/2024	05/09/2025	Liberty Mutual Insurance Company
Greystone Power Corporation	GP	\$4,000.00	08/12/2024	08/12/2025	Liberty Mutual Insurance Company
City Of Tallahassee, Fl	GP	\$4,000.00	01/18/2025	01/18/2026	Liberty Mutual Insurance Company
Rocky Mountain Power	GP	\$4,056.00	05/30/2024	05/30/2025	Liberty Mutual Insurance Company
City Of Stillwater Oklahoma	GP	\$4,100.00	12/13/2024	12/13/2025	Liberty Mutual Insurance Company
Entergy Mississippi, Inc.	GP	\$4,160.00	01/23/2025	01/23/2026	Liberty Mutual Insurance Company
The Knoxville Utilities Board, Knoxville	GP	\$4,200.00	06/07/2024	06/07/2025	Liberty Mutual Insurance Company
Unitil Me Gas Operations	GP	\$4,375.00	10/08/2024	10/08/2025	Liberty Mutual Insurance Company
Unisource Energy Services	GP	\$4,400.00	12/21/2024	12/21/2025	Liberty Mutual Insurance Company
City Of Alexandria	GP	\$4,400.00	01/06/2025	01/06/2026	Liberty Mutual Insurance Company
Unitil	GP	\$4,735.00	05/30/2024	05/30/2025	Liberty Mutual Insurance Company
Rocky Mountain Power	GP	\$4,762.00	03/20/2024	03/20/2025	Liberty Mutual Insurance Company
Louisville Gas And Electric Company	GP	\$4,770.00	10/10/2024	10/10/2025	Liberty Mutual Insurance Company
Sulphur Springs Valley Electric Co-Op	GP	\$4,800.00	08/19/2024	08/19/2025	Liberty Mutual Insurance Company
Stillwater Power	GP	\$5,000.00	04/19/2024	04/19/2025	Liberty Mutual Insurance Company
Rocky Mountain Power	GP	\$5,076.00	05/30/2024	05/30/2025	Liberty Mutual Insurance Company
Tucson Electric Power Company	GP	\$5,639.00	10/25/2024	10/25/2025	Liberty Mutual Insurance Company
Shakopee Public Utilities Commission	GP	\$5,800.00	03/15/2024	03/15/2025	Liberty Mutual Insurance Company
Kentucky Utilities Company	GP	\$5,869.92	09/26/2024	09/26/2025	Liberty Mutual Insurance Company
Entergy	GP	\$5,935.00	04/24/2024	04/24/2025	Liberty Mutual Insurance Company
Long Island Lighting Company D/B/A Lipa	GP	\$5,945.00	08/12/2024	08/12/2025	Liberty Mutual Insurance Company
Coweta-Fayette Electric Membership	GP	\$6,000.00	05/29/2024	05/29/2025	Liberty Mutual Insurance Company
Coweta-Fayette Electric Membership	GP	\$6,000.00	10/16/2024	10/16/2025	Liberty Mutual Insurance Company
Opelika Utilities	GP	\$6,000.00	12/20/2024	12/20/2025	Liberty Mutual Insurance Company

Beneficiary Name	Bond Type	Bond Amount	Start Date	End Date	Carrier
Rocky Mountain Power	GP	\$6,364.00	09/26/2024	09/26/2025	Liberty Mutual Insurance Company
Duke Energy Progress	GP	\$6,375.00	09/26/2024	09/26/2025	Liberty Mutual Insurance Company
Tucson Electric Power	GP	\$6,385.00	07/05/2024	07/05/2025	Liberty Mutual Insurance Company
Florence Utilities, City Of Florence	GP	\$6,575.00	07/30/2024	07/30/2025	Liberty Mutual Insurance Company
Murfreesboro Electric Department	GP	\$6,700.00	07/28/2024	07/28/2025	Liberty Mutual Insurance Company
Consolidated Edison Company Of New York,	GP	\$7,354.00	10/20/2024	10/20/2025	Liberty Mutual Insurance Company
Tulahoma Utilities Board, Tullahoma	GP	\$7,400.00	02/26/2025	02/26/2026	Liberty Mutual Insurance Company
Lafayette Utilities System	GP	\$7,446.00	10/28/2024	10/28/2025	Liberty Mutual Insurance Company
Rocky Mountain Power	GP	\$7,448.00	05/30/2024	05/30/2025	Liberty Mutual Insurance Company
Middle Tennessee Electric Membership	GP	\$7,500.00	07/27/2024	07/27/2025	Liberty Mutual Insurance Company
Long Island Port Authority	GP	\$7,500.00	08/19/2024	08/19/2025	Liberty Mutual Insurance Company
The Baltimore Gas & Electric Co.	GP	\$7,706.00	09/30/2024	09/30/2025	Liberty Mutual Insurance Company
City Of Vero Beach	GP	\$8,000.00	05/15/2024	05/15/2025	Liberty Mutual Insurance Company
Knoxville Utilities Board	GP	\$8,000.00	12/01/2024	12/01/2025	Liberty Mutual Insurance Company
City Of Huntsville	GP	\$8,000.00	01/11/2025	01/11/2026	Liberty Mutual Insurance Company
Pacific Gas And Electric Company	GP	\$8,013.00	12/13/2024	12/13/2025	Liberty Mutual Insurance Company
Jackson Electric Membership Corporation	GP	\$8,500.00	07/05/2024	07/05/2025	Liberty Mutual Insurance Company
Con Edison	GP	\$9,404.00	07/05/2024	07/05/2025	Liberty Mutual Insurance Company
The Baltimore Gas & Electric Co.	GP	\$9,464.00	02/20/2025	02/21/2026	Liberty Mutual Insurance Company
Rocky Mountain Power	GP	\$9,497.00	05/30/2024	05/30/2025	Liberty Mutual Insurance Company
Sumter Electric Cooperative, Inc.	GP	\$9,600.00	07/14/2024	07/14/2025	Liberty Mutual Insurance Company
Mohave Electric Cooperative, Inc	GP	\$10,000.00	03/08/2024	03/08/2025	Liberty Mutual Insurance Company
Santee Cooper	GP	\$10,000.00	04/19/2024	04/19/2025	Liberty Mutual Insurance Company
North Little Rock Electric Company	GP	\$10,000.00	05/01/2024	05/01/2025	Liberty Mutual Insurance Company
The Empire District Electric Company	GP	\$10,000.00	07/09/2024	07/09/2025	Liberty Mutual Insurance Company
Duke Energy Florida, Llc	GP	\$10,360.00	12/13/2024	12/13/2025	Liberty Mutual Insurance Company
Rocky Mountain Power	GP	\$10,826.00	09/26/2024	09/26/2025	Liberty Mutual Insurance Company
City Of Riverside Public Utilities	GP	\$11,250.00	03/07/2024	03/07/2025	Liberty Mutual Insurance Company
Fpl, Attention: Deposit Administration	GP	\$12,225.00	03/23/2024	03/23/2025	Liberty Mutual Insurance Company
Electric Power Board Of Chattanooga	GP	\$12,350.00	06/02/2024	06/02/2025	Liberty Mutual Insurance Company
The Baltimore Gas & Electric Co.	GP	\$14,046.00	10/04/2024	10/04/2025	Liberty Mutual Insurance Company
Duke Energy Florida, Llc	GP	\$14,370.00	12/13/2024	12/13/2025	Liberty Mutual Insurance Company
Central Georgia Emc	GP	\$14,800.00	06/22/2024	06/22/2025	Liberty Mutual Insurance Company
Cde Lightband	GP	\$16,626.00	09/27/2024	09/27/2025	Liberty Mutual Insurance Company
Cobb	GP	\$17,000.00	06/30/2024	06/30/2025	Liberty Mutual Insurance Company
Dixie Electric Cooperative	GP	\$17,000.00	01/07/2025	01/07/2026	Liberty Mutual Insurance Company
Duke Energy Indiana, Inc.	GP	\$17,500.00	07/05/2024	07/05/2025	Liberty Mutual Insurance Company
Dominion East Ohio	GP	\$19,370.00	06/07/2024	06/07/2025	Liberty Mutual Insurance Company
Gulf Power Company And Florida Power	GP	\$21,170.00	01/21/2025	01/21/2026	Liberty Mutual Insurance Company
Rhode Island Department Of Labor	GP	\$23,969.87	06/30/2024	06/30/2025	Liberty Mutual Insurance Company
Tucson Electric Power Company	GP	\$24,831.00	11/14/2024	11/14/2025	Liberty Mutual Insurance Company
Dominion Energy South Carolina	GP	\$26,980.00	11/02/2024	11/02/2025	Liberty Mutual Insurance Company
Portland General Electric Company	GP	\$27,204.00	08/09/2024	08/09/2025	Liberty Mutual Insurance Company
Imperial Irrigation District	GP	\$27,350.00	05/15/2024	05/15/2025	Liberty Mutual Insurance Company
Dominion Customer Credit Services	GP	\$28,904.00	09/20/2024	09/20/2025	Liberty Mutual Insurance Company
Keyspan Gas East Corporation, Niagara	GP	\$29,390.00	08/12/2024	08/12/2025	Liberty Mutual Insurance Company
Duke Energy Carolinas, Llc	GP	\$29,470.00	10/10/2024	10/10/2025	Liberty Mutual Insurance Company
Duke Energy Florida, Llc	GP	\$35,140.00	07/05/2024	07/05/2025	Liberty Mutual Insurance Company
Tampa Electric Company	GP	\$38,725.00	06/26/2024	06/26/2025	Liberty Mutual Insurance Company
Dynegy Energy Services Llc	GP	\$46,000.00	08/02/2024	08/02/2025	Liberty Mutual Insurance Company
Georgia Power Company	GP	\$49,390.00	11/08/2024	11/08/2025	Liberty Mutual Insurance Company
Dynegy Energy Services East, Llc	GP	\$50,000.00	08/02/2024	08/02/2025	Liberty Mutual Insurance Company
Progress Energy	GP	\$74,795.00	06/26/2024	06/26/2025	Liberty Mutual Insurance Company
Salt River Project Agricultural	GP	\$80,000.00	07/30/2024	07/30/2025	Liberty Mutual Insurance Company
Florida Power & Light Company	GP	\$160,000.00	07/23/2024	07/23/2025	Liberty Mutual Insurance Company
Nevada Department Of Taxation	GP	\$388,349.49	06/26/2024	06/26/2025	Liberty Mutual Insurance Company
Bureau Of Customs And Border Protection	CU	\$5,000,000.00	12/08/2024	12/07/2025	Liberty Mutual Insurance Company

**Exhibit E**  
**Letters of Credit**

Debtor	Value	Issuing Bank	Beneficiary Name
Jo-Ann Stores, LLC	\$ 8,300,000.00	Bank of America, N.A.	Liberty Mutual Insurance Company
Jo-Ann Stores, LLC	\$ 6,038,976.00	Bank of America, N.A.	US Customs / Various Utilities
Jo-Ann Stores, LLC	\$ 2,612,294.50	Bank of America, N.A.	Arch Insurance Company
Jo-Ann Stores, LLC	\$ 1,250,000.00	Bank of America, N.A.	Exeter Route 40 Land, LLC
Jo-Ann Stores, LLC	\$ 1,200,000.00	Bank of America, N.A.	Ohio Bureau of Workers Comp
Jo-Ann Stores, LLC	\$ 620,000.00	Bank of America, N.A.	Liberty Mutual Insurance Company
Jo-Ann Stores, LLC	\$ 360,000.00	Bank of America, N.A.	Zurich American Insurance Company
Jo-Ann Stores, LLC	\$ 278,000.00	Bank of America, N.A.	Southern California Edison
Jo-Ann Stores, LLC	\$ 200,000.00	Bank of America, N.A.	Lumbermens Mutual Casualty Co.